

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Cont. Division

Notification

5/13/95-Fin (R&C)

Whereas certain draft rules further to amend the Goa Sales Tax Rules, 1964, were published as required by sub-section (1) of section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), at pages 33 to 34 of the Official Gazette, Extraordinary No. 2, Series I No. 4 dated 24th April, 1998, under Notification No. 5/13/95-FIN (R&C) dated 20-4-1998 of the Department of Finance (Revenue and Expenditure Division), Government of Goa, inviting objections and suggestions from all persons likely to be affected thereby, before the expiry of fifteen days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 24-4-1998;

And whereas no objections and suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by section 36 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), and all other powers enabling it in that behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Sales Tax Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Sales Tax (Amendment) Rules, 1998.

(2) They shall come into force at once.

2. *Amendment of rule 14.*— In rule 14 of the Goa Sales Tax Rules, 1964 (hereinafter referred to as the "principal Rules"),

for sub-rules (2), (3), (4), (5), (6) and (7), the following shall be substituted, namely:—

"(2) A dealer intending to compound the tax assessable on his taxable turnover as provided for under sub-section (2) of section 7 of the Act and eligible for the benefit of lumpsum payment in terms of the Scheme formulated under the said sub-section, shall apply to the Appropriate Assessing Authority in Form S. T. IX, not later than 30th June of the year for which the composition is intended. Fees of Rs. 5/- in the form of court fee stamp shall be paid alongwith the application.

(3) The Appropriate Assessing Authority shall scrutinise the applications received, not later than the 31st July of the concerned year and draw a list of dealers eligible for grant of permission which shall be displayed on the Notice Board of the Ward Office by the 15th August of the year.

(4) If the Appropriate Assessing Authority nominated by the Commissioner for the purpose is satisfied that the conditions contained in the Scheme formulated for the purpose are fulfilled and the application is otherwise in order, he shall issue to the applicant dealer a certificate in Form S. T. X. by the 15th September of the year.

(5) The permission so granted shall be valid for a period of one year and, thereafter for a further period not exceeding two years, upon application in that behalf from the concerned dealer and on the determination of such enhanced lumpsum amount provided for in the Scheme.

(6) The payment of the amount of the lumpsum as determined under the Scheme shall be made in the appropriate Government Treasury on or before the 30th September of the concerned year.

(7) The dealer shall be liable to pay such additional sum by way of composition, as may be fixed by the Appropriate Assessing Authority, if he starts a new place of business or makes any change in the nature of the business."

3. *Amendment of First Schedule.*— In the First Schedule appended to the principal Rules.—

(i) after entry at Sl. No. 1, the following entry shall be inserted, namely:—

"1A, 7(2), rule 14(3), (4), (5) and (7)	Power to grant permission to pay lumpsum amount in lieu of tax assessable including extension of permission granted and other matters connected therewith.	Sales Tax Officers/Assistant Sales Tax Officers nominated by the Commissioner for the purpose."
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(ii) against entry at Sl. No. 5, for existing entries in columns 2 and 3, the following shall be respectively substituted, namely:—

"7, 15, 15A, 17 and 18 and rules 15, 18, 25 and 42.	To make an assessment/reassessment of tax and/or impose penalty, levy of interest and to exercise all the powers under sections 7, 15, 15A, 17 and 18."
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(iii) against entry at Sl. No. 10, in column 2, for the figure and alphabet "15A", the figure and alphabet "15AA" shall be substituted.

4. *Amendment of Second Schedule.* — In the Second Schedule appended to the principal Rules, in Form S. T. IX,—

(i) in clause (7), for the words "during the year", the words "during two years" shall be substituted;

(ii) in sub-clause (iv) of clause (7), for the words "Tax paid", the words "Tax paid/payable" shall be substituted;

(iii) after the last paragraph, the following paragraph shall be inserted, namely:—

"I further declare that I shall deposit the lumpsum amount as may be determined by the Appropriate Assessing Authority within the stipulated time".

By order and in the name of the Governor of Goa.

L. F. Correia, Under Secretary (Finance-Exp)

Panaji, 3rd June, 1998.

Notification

5/13/95-Fin(R&C)

A SCHEME TO ACCEPT THE LUMP SUM PAYMENT BY WAY OF COMPOUNDING OF TAX ASSESSABLE ON THE TAXABLE TURNOVER UNDER THE PROVISION OF SECTION 7(2) OF THE GOA SALES TAX ACT, 1964 (ACT 4 OF 1964) READ WITH RULE 14 OF THE GOA SALES TAX RULES, 1964.

In pursuance of the provisions of sub-section (2) of section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964), the Government of Goa hereby formulate the following Scheme, namely:—

1. *Short title and commencement.*— (1) This Scheme shall be called the Goa Sales Tax Lumpsum Payment (in lieu of tax assessable under section 17) Scheme, 1998.

(2) It shall come into force at once.

2. *Conditions for eligibility for the Scheme.*— A dealer who has been continuously holding registration Certificate for a period of two years under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and,—

(A) Who is —

(i) a reseller (excluding the one covered under (iii) below), not being an importer, with gross turnover of sales in any of the two years immediately preceding the current year not exceeding Rs. 10 lakhs;

(ii) a works contractor, not being an importer, with gross turnover of contract receipts the current year not exceeding Rs. 40 lakhs;

(iii) a reseller (excluding the one covered under (i) above), not being an importer, engaged in any of the business of the type mentioned below with gross turnover of sales in any of the two years immediately preceding the current year not exceeding Rs. 40 lakhs.

(a) Petrol pump;

(b) Fair price shop under public distribution system;

(c) Books seller and stationer;

(B) Who has made no inter-State sales for such two years immediately preceding the current year;

(C) Who has filed all the returns and paid tax and other dues payable under the said Act 1964, before filing of the application for grant of the benefit of the Scheme;

(D) Who is not dealing in "Gutka" wholly or partially, shall be eligible for the benefits under this Scheme.

3. *Determination of lumpsum payable.*— The lumpsum amount payable in lieu of tax assessable shall be as under:—

(a) in respect of dealers covered by clause 2 (A) (i), either 0.25% of the gross turnover or actual tax payable in any of the previous two years, separately, whichever is higher;

(b) in respect of dealers covered by clause 2 (A) (ii), ½% of the gross contract receipts, in any of the previous two years, separately, whichever is higher;

(c) in respect of dealers covered by clause 2 (A) (iii), 0.15% of the gross turnover of sales or actual tax payable in any of the previous two years, separately, whichever is higher.

4. *Condition for renewal of lumpsum facility beyond initial one year.*— The lumpsum facility, if allowed to be extended beyond initial one year, shall be subject to payment of lumpsum 10% higher than the lumpsum amount fixed for the initial year. In respect of the further extension, the lumpsum shall be worked out at 12% of the amount fixed for the initial year.

5. *Undertaking to pay the lumpsum amount by prescribed date.*— The grant of permission for lumpsum amount shall be subject to an undertaking to be given by the applicant

stating that the amount of lumpsum determined shall be paid in full within the time specified.

The grant of the permission shall also be subject to payment of interest in case of default in payment of lumpsum amount within the specified time and also cost of recovery and other dues if the matter is referred to the Tax Recovery Officer for forced recovery.

6. *Application for lumpsum benefit:*— The application for lumpsum benefit shall be made in form ST. IX appended to the Goa Sales Tax Rules, 1964 and fees of Rs. 5/- shall be payable which should be deposited by way of court fee stamp affixed on the application. For renewal of the permission, the application shall also be in the said Form ST. IX affixing court fee stamp of Rs. 5/- thereon.

7. *Withdrawal of application for lumpsum:*— The application for lumpsum submitted to the Appropriate Assessing Authority can be withdrawn within 15 days from the date of filing.

8. *Restriction on issue of declaration or certificates referred (S. T. XI/S. T. XII).*— The dealer to whom benefit of this Scheme is granted, shall not be eligible for issue of the declaration or certificate referred to in clause (II) of sub-section (3) of section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964). He shall, therefore, surrender the Forms S. T. XI/XII in his possession, rendering proper account of forms used, within 30 days from the date of intimation of the benefit of the lumpsum payment granted to him.

9. The Government may amend this Scheme from time to time subject to publication in the Official Gazette.

10. The provisions of the Goa Sales Tax Rules, 1964, shall apply in matters not provided for in this Scheme and to other matters incidental for carrying out the purposes of this Scheme.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Finance-Exp).

Panaji, 29th May, 1998.